

Public School Foundation Program

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	APPROPRIATION (Original) 2021-2022 ¹	SUPPLEMENTAL APROPRIATION REQUEST 2021-2022 ¹	APPROPRIATION (w/Supplemental Request) 2021-2022 ¹	SUPERINTENDENT'S REQUEST 2022-2023 ¹	GOVERNOR'S RECOMMENDATION 2022-2023 ¹	SUPERINTENDENT'S REQUEST 2022-2023 ¹		GOVERNOR'S RECOMMENDATION 2022-2023 ¹	
						Change from 2021-2022 Approp. w/Suppl. Request		Change from 2021-2022 Approp. w/Suppl. Request	
						\$	%	\$	%
1 REVENUES									
a. General Fund	\$2,048,490,600	\$32,765,300	\$2,081,255,900	\$2,214,357,600	\$2,274,577,200	\$133,101,700	6.4%	\$193,321,300	9.3%
STATE DEDICATED REVENUE									
b. Endowment / Lands	\$54,798,000	\$0	\$54,798,000	\$61,532,200	\$61,532,200	\$6,734,200	12.3%	\$6,734,200	12.3%
c. Miscellaneous	8,000,000	0	8,000,000	7,000,000	7,000,000	(1,000,000)	-12.5%	(1,000,000)	-12.5%
d. Lottery Dividend	21,000,000	0	21,000,000	31,125,000	31,687,500	10,125,000	48.2%	10,687,500	50.9%
e. Bond Levy Equalization Fund	14,125,000	0	14,125,000	23,798,800	24,173,800	9,673,800	68.5%	10,048,800	71.1%
f. Cigarette and Lottery Taxes	4,024,900	0	4,024,900	4,024,900	4,024,900	0	0.0%	0	0.0%
TOTAL STATE DEDICATED REVENUE	\$101,947,900	\$0	\$101,947,900	\$127,480,900	\$128,418,400	\$25,533,000	25.0%	\$26,470,500	26.0%
TOTAL STATE REVENUES	\$2,150,438,500	\$32,765,300	\$2,183,203,800	\$2,341,838,500	\$2,402,995,600	\$158,634,700	7.3%	\$219,791,800	10.1%
g. Federal Revenues	250,000,000	66,000,000	316,000,000	316,000,000	316,000,000	0	0.0%	0	0.0%
h. Federal Revenues (CARES Funds)	696,908,300	0	696,908,300	622,003,400	618,548,700	(74,904,900)	-10.7%	(78,359,600)	-11.2%
TOTAL FEDERAL REVENUES	946,908,300	66,000,000	1,012,908,300	938,003,400	934,548,700	(74,904,900)	-7.4%	(78,359,600)	-7.7%
TOTAL REVENUES	\$3,097,346,800	\$98,765,300	\$3,196,112,100	\$3,279,841,900	\$3,337,544,300	\$83,729,800	2.6%	\$141,432,200	4.4%
2 STATUTORY EXPENDITURES									
a. Transportation	\$89,449,100	\$5,246,000	\$94,695,100	\$99,201,100	\$99,201,100	\$4,506,000	4.8%	\$4,506,000	4.8%
b. Border Contracts	2,139,100	0	2,139,100	2,462,700	2,462,700	323,600	15.1%	323,600	15.1%
c. Exceptional Contracts and Tuition Equivalents	6,204,900	0	6,204,900	6,448,100	6,448,100	243,200	3.9%	243,200	3.9%
d.1 Salary-based Apportionment (Administrators, Classified)	228,848,800	0	228,848,800	244,541,600	245,812,000	15,692,800	6.9%	16,963,200	7.4%
d.2 Salary-based Apportionment (Administrators, Classified)	0	0	0	6,041,500	0	6,041,500	NA	0	NA
e.1 Employer's Benefit Obligations (Administrators, Classified)	44,831,500	0	44,831,500	47,905,700	48,154,500	3,074,200	6.9%	3,323,000	7.4%
e.2 Employer's Benefit Obligations (Administrators, Classified)	0	0	0	1,183,600	0	1,183,600	NA	0	NA
f.1 Career Ladder Salaries	884,525,500	21,374,100	905,899,600	946,830,400	939,349,000	40,930,800	4.5%	33,449,400	3.7%
f.2 Career Ladder Salaries	0	0	0	17,874,300	0	17,874,300	NA	0	NA
g.1 Career Ladder Employer's Benefit Obligations	173,278,500	4,187,200	177,465,700	185,484,000	185,614,800	8,018,300	4.5%	8,149,100	4.6%
g.2 Career Ladder Employer's Benefit Obligations	0	0	0	3,501,600	0	3,501,600	NA	0	NA
h. Master Educator Premiums	8,892,700	0	8,892,700	2,903,600	2,903,600	(5,989,100)	-67.3%	(5,989,100)	-67.3%
i.1 Leadership Premiums	19,718,100	0	19,718,100	20,475,800	0	757,700	3.8%	(19,718,100)	-100.0%
i.2 Leadership Premiums	0	0	0	372,400	0	372,400	NA	0	NA
j. Teacher Incentive Award (Nat'l Bd Cert)	40,000	0	40,000	40,000	40,000	0	0.0%	0	0.0%
k. Idaho Safe and Drug-Free Schools	4,024,900	0	4,024,900	4,024,900	4,024,900	0	0.0%	0	0.0%
l. Bond Levy Equalization Support Program	23,649,200	0	23,649,200	25,561,900	25,461,900	1,912,700	8.1%	1,812,700	7.7%
m. Charter School Facilities	13,204,900	0	13,204,900	13,204,900	13,204,900	0	0.0%	0	0.0%
n. Idaho Digital Learning Academy	14,034,500	1,958,000	15,992,500	16,542,800	16,916,200	550,300	3.4%	923,700	5.8%
o. School Facilities Funding (lottery)	21,000,000	0	21,000,000	31,125,000	31,687,500	10,125,000	48.2%	10,687,500	50.9%
p. School Facilities Maintenance Match	3,477,800	0	3,477,800	1,112,700	1,112,700	(2,365,100)	-68.0%	(2,365,100)	-68.0%
q. Advanced Opportunities	29,700,000	0	29,700,000	32,968,400	32,968,400	3,268,400	11.0%	3,268,400	11.0%
r. Math and Science Requirement	6,882,100	0	6,882,100	7,081,000	7,081,000	198,900	2.9%	198,900	2.9%
s. Continuous Improvement Plans and Training	652,000	0	652,000	652,000	652,000	0	0.0%	0	0.0%
t. Mastery-Based Education	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0.0%	0	0.0%
u. College and Career Advisors and Student Mentors	9,000,000	0	9,000,000	9,000,000	9,000,000	0	0.0%	0	0.0%
v. Literacy Intervention	26,146,800	0	26,146,800	26,146,800	72,812,000	0	0.0%	46,665,200	178.5%
3 NON-STATUTORY EXPENDITURES									
a. Technology (Classroom, Wireless Infrastructure, IMS Maintenance)	26,500,000	0	26,500,000	26,500,000	26,500,000	0	0.0%	0	0.0%
b. IT Staffing	4,000,000	0	4,000,000	4,000,000	4,000,000	0	0.0%	0	0.0%
c. Student Achievement Assessments	2,258,500	0	2,258,500	2,258,500	2,258,500	0	0.0%	0	0.0%
d. Math Initiative	1,817,800	0	1,817,800	1,817,800	1,817,800	0	0.0%	0	0.0%
e. Remediation / Waiver (non Title I)	5,106,300	0	5,106,300	5,306,300	5,306,300	200,000	3.9%	200,000	3.9%
f. English Language Learners	4,870,000	0	4,870,000	4,870,000	4,870,000	0	0.0%	0	0.0%
g. Professional Development (Reading Coaches, District Funding, G/T)	13,350,000	0	13,350,000	13,350,000	13,350,000	0	0.0%	0	0.0%
h. Content and Curriculum	4,450,000	0	4,450,000	5,050,000	5,020,000	600,000	13.5%	570,000	12.8%
i. Kindergarten Screening	0	0	0	100,000	100,000	100,000	NA	100,000	NA
4 FEDERAL EXPENDITURES	946,908,300	66,000,000	1,012,908,300	938,003,400	934,548,700	(74,904,900)	-7.4%	(78,359,600)	-7.7%
5 TOTAL EXPENDITURES	\$2,620,361,300	\$98,765,300	\$2,719,126,600	\$2,755,342,800	\$2,744,078,600	\$36,216,200	1.3%	\$24,952,000	0.9%
6 PUBLIC EDUCATION STABILIZATION FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	NA	\$0	NA
7 NET STATE FUNDING	\$476,985,500	\$0	\$476,985,500	\$524,499,100	\$593,465,700	\$47,513,600	10.0%	\$116,480,200	24.4%
8 SUPPORT UNITS	16,146	0	16,146	16,853	16,520	707	4.4%	374	2.3%
9 DISTRIBUTION FACTOR (includes \$300 for Safe Environment Provisions)	\$29,542	\$0	\$29,542	\$31,122	\$35,924	\$1,580	5.3%	\$6,382	21.6%

¹Excludes Idaho Educational Services for the Deaf and the Blind

FY 2023 Public School Budget Request
(revised 11/15/2021) (excludes IESDB)

Attachment 2
01-18-22 SEDU

1.	FY 2022 General Fund Original Appropriation (includes Supplemental Appropriation)	\$2,081,255,900	
2.	Base Adjustments / Transfers		
a.	Endowment / Lands Revenue (from \$54,798,000 to \$61,532,200)	-\$6,734,200	-0.32%
b.	Miscellaneous Revenue (from \$8,000,000 to \$7,000,000)	\$1,000,000	0.05%
	Total Base Adjustments / Transfers	-\$5,734,200	-0.28%
3.	Statutory / Maintenance		
a.	Career Ladder - Increase of mid-term support units, movement/dollar change on Career Ladder	\$48,949,100	2.35%
b.	Operational Increase - Increase of 374 Best 28 week support units (from 16,146 to 16,520) Salary and Benefit Apportionment (Administrators, Classified) - Increase of 374 mid-term support units (from 16,146 to 16,520)	11,048,700	0.53%
c.	Transportation (from \$94,695,100 to \$99,201,100)	6,376,600	0.31%
d.	Advanced Opportunities (from \$29,700,000 to \$32,968,400)	4,506,000	0.22%
e.	Idaho Digital Learning Academy (IDLA) (from \$15,992,500 to \$16,542,800)	3,268,400	0.16%
f.	Leadership Awards / Premiums - Growth (FTE) (from \$19,718,100 to \$20,475,800; FTE from 19,398 to 20,143)	550,300	0.03%
g.	Border Contracts (from \$2,139,100 to \$2,462,700)	757,700	0.04%
h.	Exceptional Contracts and Tuition Equivalents (from \$6,204,900 to \$6,448,100)	323,600	0.02%
i.	Math and Science Requirement (from \$6,882,100 to \$7,081,000)	243,200	0.01%
j.	School Facilities Maintenance Match (from \$3,477,800 to \$1,112,700)	198,900	0.01%
k.	Master Educator Premiums (from \$8,892,700 to 2,903,600)	-2,365,100	-0.11%
l.	Bond Levy Equalization Support Program (from \$9,524,200 to \$1,763,100)	-5,989,100	-0.29%
m.	Total Statutory / Maintenance	\$60,107,200	2.89%
4.	Division of Financial Management Directives		
a.	Salary and Benefit Apportionment - 1% increase in Base Salaries (Administrators, Classified)	\$2,775,700	0.13%
	Total Division of Financial Management Directives	\$2,775,700	0.13%
5.	Line Item Requests		
a.1	Optional Full-day Kindergarten - At Risk Students - Staffing	28,601,000	1.37%
a.2	Optional Full-day Kindergarten - At Risk Students - Discretionary Increase	10,363,600	0.50%
a.3	Optional Full-day Kindergarten - At Risk Students - Leadership Premiums	372,400	0.02%
b.	Inflationary Increase (CPI 5.4%; from \$16,226 to \$17,102)	14,471,200	0.70%
c.	Discretionary Increase (Health Insurance, from \$13,316 to \$14,020, 5.29% increase)	11,630,100	0.56%
d.	Additional 5% - Classified (including 1% DFM directive, increases base salary from \$23,216 to \$24,609)	8,547,200	0.41%
e.	Partial Restoration of Holdback for Content and Curriculum (from \$4,450,000 to \$4,750,000)	300,000	0.01%
f.	Increase for Content and Curriculum for Technology Related programs (from \$300,000 to \$600,000)	300,000	0.01%
g.	Additional 1% - Administrative (including 1% DFM directive, increases base salary from \$38,777 to \$39,553)	1,067,500	0.05%
h.	Partial Restoration of Holdback - Remediation/Waiver (non Title I) (from \$391,300 to \$591,300)	200,000	0.01%
i.	Kindergarten Screening	100,000	0.00%
6.	Total Line Item Requests	\$75,953,000	3.65%
7.	FY 2023 General Fund Requested Increase	\$133,101,700	6.40%
8.	FY 2023 General Fund Total Request	\$2,214,357,600	

Public School Foundation Program

	APPROPRIATION (Original) 2021-2022 ¹	SUPPLEMENTAL APROPRIATION REQUEST 2021-2022 ¹	APPROPRIATION (w/Supplemental Request) 2021-2022 ¹	SUPERINTENDENT'S REQUEST 2022-2023 ¹	GOVERNOR'S RECOMMENDATION 2022-2023 ¹	Difference	Explanation
1 REVENUES							
a. General Fund	\$2,048,490,600	\$32,765,300	\$2,081,255,900	\$2,214,357,600	\$2,274,577,200	\$60,219,600	Governor recommended more based on net differences below
STATE DEDICATED REVENUE							
d. Lottery Dividend	21,000,000	0	21,000,000	31,125,000	31,687,500	562,500	Reflects revised estimate after Superintendent submitted her budget request
e. Bond Levy Equalization Fund	14,125,000	0	14,125,000	23,798,800	24,173,800	375,000	Reflects revised estimate after Superintendent submitted her budget request
h. Federal Revenues (CARES Funds)	696,908,300	0	696,908,300	622,003,400	618,548,700	(3,454,700)	Reflects Federal fund balances at the time of Governor's recommendation
2 STATUTORY EXPENDITURES							
d.1 Salary-based Apportionment (Administrators, Classified)	228,848,800	0	228,848,800	244,541,600	245,812,000	1,270,400	Governor included a 5% base salary increase for Administrative & Classified staff; Superintendent included base salary increases of 6% for Classified staff and 2% for Administrative staff
e.1 Employer's Benefit Obligations (Administrators, Classified)	44,831,500	0	44,831,500	47,905,700	48,154,500	248,800	
f.1 Career Ladder Salaries	884,525,500	21,374,100	905,899,600	946,830,400	939,349,000	(7,481,400)	Governor recommended less funding for Career Ladder salaries and benefits
g.1 Career Ladder Employer's Benefit Obligations	173,278,500	4,187,200	177,465,700	185,484,000	185,614,800	130,800	
i.1 Leadership Premiums	19,718,100	0	19,718,100	20,475,800	0	(20,475,800)	Governor did not recommend funding Leadership Premiums
l. Bond Levy Equalization Support Program	23,649,200	0	23,649,200	25,561,900	25,461,900	(100,000)	Governor recommended \$100,000 less in funding for BLESF
n. Idaho Digital Learning Academy	14,034,500	1,958,000	15,992,500	16,542,800	16,916,200	373,400	Based on statutory formula
o. School Facilities Funding (lottery)	21,000,000	0	21,000,000	31,125,000	31,687,500	562,500	Based on statutory formula
v. Literacy Intervention	26,146,800	0	26,146,800	26,146,800	72,812,000	46,665,200	Governor recommended \$46.7 million in additional Literacy funds
Costs for Optional Full-day Kindergarten for At-Risk Students:							
d.2 Salary-based Apportionment (Administrators, Classified)	0	0	0	6,041,500	0	(6,041,500)	
e.2 Employer's Benefit Obligations (Administrators, Classified)	0	0	0	1,183,600	0	(1,183,600)	
f.2 Career Ladder Salaries	0	0	0	17,874,300	0	(17,874,300)	Governor did not recommend funding for Optional Full-day Kindergarten for At-Risk Students
g.2 Career Ladder Employer's Benefit Obligations	0	0	0	3,501,600	0	(3,501,600)	
i.2 Leadership Premiums	0	0	0	372,400	0	(372,400)	
3 NON-STATUTORY EXPENDITURES							
h. Content and Curriculum	4,450,000	0	4,450,000	5,050,000	5,020,000	(30,000)	Reflects revised estimate
4 FEDERAL EXPENDITURES	946,908,300	66,000,000	1,012,908,300	938,003,400	934,548,700	(3,454,700)	Reflects Federal fund balances at the time of Governor's recommendation
7 Net State Funding	476,985,500	0	476,985,500	524,499,100	593,465,700	68,966,600	Governor recommended additional discretionary dollars for insurance and no additional funds for the cost of inflation
8 SUPPORT UNITS	16,146	0	16,146	16,853	16,520	(333)	Governor did not recommend funding for Optional Full-day Kindergarten for At-Risk Students
9 DISTRIBUTION FACTOR	\$29,542	\$0	\$29,542	\$31,122	\$35,924	\$4,802	

¹Excludes Idaho Educational Services for the Deaf and the Blind